

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

CITY OF WAVERLY, IOWA
DUE: December 1, 2017

16200900800000
WAVERLY CITY
200 1ST STREET NE BOX 616
WAVERLY, IA 50677

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	5,748,010		5,748,010	5,529,788
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	5,748,010		5,748,010	5,529,788
Delinquent property taxes	0		0	
TIF revenues	1,931,415		1,931,415	1,850,800
Other city taxes	1,112,968	0	1,112,968	1,345,671
Licenses and permits	43,565	0	43,565	31,250
Use of money and property	222,602	115,521	338,123	183,955
Intergovernmental	4,484,309	0	4,484,309	4,600,517
Charges for fees and service	528,734	4,329,141	4,857,875	4,438,870
Special assessments	21,631	9,905	31,536	31,444
Miscellaneous	401,976	44,085	446,061	1,006,280
Other financing sources	5,371,388	0	5,371,388	5,343,191
Total revenues and other sources	19,866,598	4,498,652	24,365,250	24,361,766
Expenditures and Other Financing Uses				
Public safety	2,150,935	0	2,150,935	2,169,631
Public works	2,181,152	0	2,181,152	1,892,177
Health and social services	9,874	0	9,874	9,874
Culture and recreation	2,384,873	0	2,384,873	2,481,974
Community and economic development	1,325,781	0	1,325,781	1,366,251
General government	1,212,319	0	1,212,319	922,077
Debt service	3,152,527	0	3,152,527	3,150,780
Capital projects	4,384,863	0	4,384,863	4,643,065
Total governmental activities expenditures	16,802,324	0	16,802,324	16,635,829
Business type activities	0	3,610,938	3,610,938	4,309,537
Total ALL expenditures	16,802,324	3,610,938	20,413,262	20,945,366
Other financing uses, including transfers out	4,806,916	558,402	5,365,318	5,337,121
Total ALL expenditures/And other financing uses	21,609,240	4,169,340	25,778,580	26,282,487
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-1,742,642	329,312	-1,413,330	-1,920,721
Beginning fund balance July 1, 2016	7,881,546	3,000,822	10,882,368	9,720,812
Ending fund balance June 30, 2017	6,138,904	3,330,134	9,469,038	7,800,091

Note - These balances do not include \$ 370,979 held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 21,759,038	Other long-term debt	\$ 0
Revenue debt	\$ 3,065,000	Short-term debt	\$ 298,557
TIF Revenue debt	\$ 6,550,000		
		General obligation debt limit	\$ 36,082,503

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		10-31-2017	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Jenifer J Mein, Finance Director	→	319 352 4252	Extension
Signature of Mayor or other City official (Name and Title)			Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WAVERLY					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	3,362,548	1,264,349		1,121,113			5,748,010			5,748,010	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	3,362,548	1,264,349		1,121,113	0		5,748,010		T01	5,748,010	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	3,362,548	1,264,349		1,121,113	0	0	5,748,010			5,748,010	6			
7	TIF revenues			1,931,415				1,931,415		T01	1,931,415	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	28,376	28,376					56,752		T15	56,752	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	180,074						180,074		T19	180,074	13			
14	Other local option taxes		876,142					876,142		T09	876,142	14			
15	TOTAL OTHER CITY TAXES	208,450	904,518	0	0	0	0	1,112,968	0		1,112,968	15			
16	Section B - LICENSES AND PERMITS	43,565						43,565		T29	43,565	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	18,933	1,863	1,895	569	5,058		28,318	18,078	U20	46,396	18			
19	Rents and royalties	179,822				14,462		194,284	97,443	U40	291,727	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	198,755	1,863	1,895	569	19,520	0	222,602	115,521		338,123	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants					1,916,607		1,916,607		B89	1,916,607	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes	192,114						192,114		B30	192,114	31			
32	WU/Pass Thru	168,477				282,348		450,825			450,825	32			
33	Total Federal grants and reimbursements	360,591	0	0	0	2,198,955	0	2,559,546	0		2,559,546	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,133,903					1,133,903		C46	1,133,903	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,450				52,435		56,885		C89	56,885	49
50	Iowa Department of Transportation	13,200						13,200		C89	13,200	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	Sales Tax Incement Revenue		369,558					369,558			369,558	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	17,650	1,503,461	0	0	52,435	0	1,573,546	0		1,573,546	60
61												61
62	Local grants and reimbursements											62
63	County contributions	13,000						13,000			13,000	63
64	Library service	61,402						61,402		D89	61,402	64
65	Township contributions	5,383						5,383		D89	5,383	65
66	Fire/EMT service							0		D89	0	66
67	WU Street Lighting	264,432						264,432		D89	264,432	67
68	IMWCA	1,000						1,000			1,000	68
69	Forfeiture	6,000						6,000			6,000	69
70	Total local grants and reimbursements	351,217	0	0	0	0	0	351,217	0		351,217	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	729,458	1,503,461	0	0	2,251,390	0	4,484,309	0		4,484,309	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,274,777	A91	1,274,777	73
74	Sewer							0	1,645,006	A8Ø	1,645,006	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	1,409,358	A81	1,409,358	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	5,084						5,084		A89	5,084	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	14,803						14,803		A44	14,803	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	5,319						5,319		A89	5,319	99
100	Park, recreation, and cultural charges	299,362						299,362		A61	299,362	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	862				50		912			912	102
103	Utility	203,254						203,254			203,254	103
104	TOTAL CHARGES FOR SERVICE	528,684	0	0	0	50	0	528,734	4,329,141		4,857,875	104
105												105
106	Section F - SPECIAL ASSESSMENTS					21,631		21,631	9,905	U01	31,536	106
107	Section G - MISCELLANEOUS											107
108	Contributions	23,356				38,327	5,207	66,890		U99	66,890	108
109	Deposits and sales/fuel tax refunds	12,136						12,136	7,687	U99	19,823	109
110	Sale of property and merchandise	164,965				85,080		250,045	17,433	U11	267,478	110
111	Fines	49,284						49,284	6,260	U30	55,544	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Reimbursements	9,971						9,971	12,705		22,676	114
115	Public Services							0			0	115
116	Vehicle Maint Services							0			0	116
117	Rebates							0			0	117
118	Trees Forever	13,650						13,650			13,650	118
119								0			0	119
120	TOTAL MISCELLANEOUS	273,362	0	0	0	123,407	5,207	401,976	44,085		446,061	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAVERLY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,344,822	3,674,191	1,933,310	1,121,682	2,415,998	5,207	14,495,210	4,498,652		18,993,862	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	6,070						6,070		NR	6,070	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	1,825,855	89,424		563,977	1,389,180		3,868,436			3,868,436	127				
128	Internal TIF loans and transfers in				1,496,882			1,496,882			1,496,882	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,831,925	89,424	0	2,060,859	1,389,180	0	5,371,388	0		5,371,388	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,176,747	3,763,615	1,933,310	3,182,541	3,805,178	5,207	19,866,598	4,498,652		24,365,250	132				
133												133				
134	Beginning fund balance July 1, 2016	3,597,567	1,414,242	265,517	-23,533	2,125,372	502,381	7,881,546	3,000,822		10,882,368	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	10,774,314	5,177,857	2,198,827	3,159,008	5,930,550	507,588	27,748,144	7,499,474		35,247,618	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF WAVERLY		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,382,672	544,043					1,926,715		E62	1,926,715	2
3	Purchase of land and equipment	13,802						13,802		G62	13,802	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	123,709	5,936					129,645		E24	129,645	13
14	Purchase of land and equipment	50,078						50,078		G24	50,078	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	29,760						29,760		E32	29,760	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	935						935		E32	935	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,600,956	549,979		0	0	0	2,150,935			2,150,935	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	113,289	1,063,981					1,177,270		E44	1,177,270	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	274,065						274,065		E44	274,065	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		54,347					54,347		E44	54,347	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		45,306					45,306		E81	45,306	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	80,916						80,916		E01	80,916	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	450,098	99,150					549,248		E89	549,248	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	918,368	1,262,784		0	0	0	2,181,152			2,181,152	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAVERLY			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation	9,874						9,874		E79	9,874	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	9,874	0		0	0	0	9,874			9,874	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
113												113	
114												114	
115												115	
116												116	
117												117	
118												118	
119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	754,487	121,736					876,223		E52	876,223	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,322						1,322		E61	1,322	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	448,344	91,748					540,092		E61	540,092	127
128	Purchase of land and equipment	10,728						10,728		G61	10,728	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	639,428	30,332					669,760		E61	669,760	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	91,853	6,411					98,264		E03	98,264	133
134	Purchase of land and equipment	21,455						21,455		G03	21,455	134
135	Community center, zoo, marina, and auditorium	145,961	4,343					150,304		E61	150,304	135
136	Other culture and recreation	16,725						16,725		E61	16,725	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,130,303	254,570		0	0	0	2,384,873			2,384,873	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	20,839						20,839		E89	20,839	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	140,580	46,343					186,923		E89	186,923	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	127,739	46,305					174,044		E29	174,044	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	834,604		109,371				943,975		E89	943,975	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,123,762	92,648	109,371	0	0	0	1,325,781			1,325,781	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F -- GENERAL GOVERNMENT											159
160	Mayor, council and city manager -- Current operation	224,966	52,224					277,190		E29	277,190	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration -- Current operation	417,793	96,988					514,781		E23	514,781	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections -- Current operation	19						19		E89	19	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney -- Current operation	109,482	13,381					122,863		E25	122,863	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability -- Current operation	25,558						25,558		E89	25,558	171
172	Other general government -- Current operation	186,093	85,815					271,908		E89	271,908	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	963,911	248,408	0	0	0	0	1,212,319			1,212,319	176
177	Section G -- DEBT SERVICE				3,152,527			3,152,527			3,152,527	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,152,527	0	0	3,152,527			3,152,527	182
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183
184						4,384,863		4,384,863			4,384,863	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	4,384,863	0	4,384,863		4,384,863	187
188	-- TIF CAPITAL PROJECTS -- Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	4,384,863	0	4,384,863			4,384,863	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,747,174	2,408,389	109,371	3,152,527	4,384,863	0	16,802,324			16,802,324	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAVERLY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation								976,963	E91	976,963	198		
199	Purchase of land and equipment							39,146	G91	39,146		199		
200	Construction								F91	0		200		
201	Sewer and sewage disposal — Current operation							1,372,534	E80	1,372,534		201		
202	Purchase of land and equipment								G80	0		202		
203	Construction								F80	0		203		
204	Electric — Current operation								E92	0		204		
205	Purchase of land and equipment								G92	0		205		
206	Construction								F92	0		206		
207	Gas Utility — Current operation								E93	0		207		
208	Purchase of land and equipment								G93	0		208		
209	Construction								F93	0		209		
210	Parking — Current operation								E60	0		210		
211	Purchase of land and equipment								G60	0		211		
212	Construction								F60	0		212		
213	Airport — Current operation								E01	0		213		
214	Purchase of land and equipment								G01	0		214		
215	Construction								F01	0		215		
216	Landfill/Garbage — Current operation							1,222,295	E81	1,222,295		216		
217	Purchase of land and equipment								G81	0		217		
218	Construction								F81	0		218		
219	Hospital — Current operation								E36	0		219		
220	Purchase of land and equipment								G36	0		220		
221	Construction								F36	0		221		
222	Transit — Current operation								E94	0		222		
223	Purchase of land and equipment								G94	0		223		
224	Construction								F94	0		224		
225	Cable TV, telephone, Internet — Current operation								E03	0		225		
226	Purchase of land and equipment								G03	0		226		
227	Housing authority — Current operation								E50	0		227		
228	Purchase of land and equipment								G50	0		228		
229	Construction								F50	0		229		
230	Storm water — Current operation								E80	0		230		
231	Purchase of land and equipment								G80	0		231		
232	Construction								F80	0		232		
233												233		
234												234		
235												235		
236												236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 – Continued						CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,610,938		3,610,938	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,747,174	2,408,389	109,371	3,152,527	4,384,863	0	16,802,324	3,610,938		20,413,262	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,189,945	1,369,307			750,782		3,310,034	558,402		3,868,436	255
256	Internal TIF loans/repayments and transfers out			1,496,882				1,496,882			1,496,882	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,189,945	1,369,307	1,496,882	0	750,782	0	4,806,916	558,402		5,365,318	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	7,937,119	3,777,696	1,606,253	3,152,527	5,135,645	0	21,609,240	4,169,340		25,778,580	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						507,588	507,588			507,588	263
264	Restricted		1,400,161					1,400,161			1,400,161	264
265	Committed							0			0	265
266	Assigned			592,574	6,481	794,905		1,393,960			1,393,960	266
267	Unassigned	2,837,195						2,837,195			2,837,195	267
268	Total Governmental	2,837,195	1,400,161	592,574	6,481	794,905	507,588	6,138,904			6,138,904	268
269	Proprietary								3,330,134		3,330,134	269
270	Total ending fund balance June 30, 2017	2,837,195	1,400,161	592,574	6,481	794,905	507,588	6,138,904	3,330,134		9,469,038	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	10,774,314	5,177,857	2,198,827	3,159,008	5,930,550	507,588	27,748,144	7,499,474		35,247,618	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF WAVERLY Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... M05 \$ Health..... M32 Highways..... M44 Transit subsidies..... M94 Libraries..... M52 Police protection..... M62 Sewerage..... M80 Sanitation..... M81 All other..... M89 \$					Purpose Highways..... L44 \$ All other..... L89 \$					

Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.										
										Amount - Omit cents	
Total salaries and wages paid.....										Z00 \$	4,759,671

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt										
Purpose	Debt outstanding JULY 1, 2016 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year (h)		
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 2,496,035	29U \$	39U \$ 375,000	49U \$ 726,035	49U \$	49U \$ 1,395,000	49U \$	191 \$ 46,587		
2. Sewer utility	19U 2,898,965	29U	39U 335,000	49U 893,965	49U	49U 1,670,000	49U	189 67,621		
3. Electric utility	19U	29U	39U	49U	49U	49U		192		
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T	24T	34T		44T	44T		189		
7. Mortgage revenue	19T	24T	34T		44T	44T		189		
8. TIF revenue	19U 7,195,100	29U	39U 645,100	49U	49U 6,550,000	49U	49U	189 196,782		
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189		
10. General	19U 12,234,900	29U	39U 1,564,900	49U 10,670,000	49U	49U	49U	189 327,386		
11.	19U	29U	39U	49U 9,469,038	49U	49U	49U	189		
12.	19U	29U	39U	49U	49U	49U	49U	189		
13.	19U	29U	39U	49U	49U	49U	49U	189		
14.	19U	29U	39U	49U	49U	49U	49U	189		
Total long-term debt	24,825,000	0	2,920,000	21,759,038	6,550,000	3,065,000	0	638,376		
B. Short-term debt										
Outstanding as of JULY 1, 2016				61V \$	390,709					
Outstanding as of JUNE 30, 2017				64V \$	298,557					

Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS									
Assessed Valuations by Levy Authority and County, AY2015/FY2017										
Actual valuation -- January 1, 2015										
				Amount - Omit cents						
				\$	721,650,053			x .05 = \$		36,082,503

Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017									
Type of asset	Amount - Omit cents					Total (e)				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)						
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61							
	\$	\$		9,469,038		9,469,038				
REMARKS						V98				